IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE TWENTY FIFTH DAY OF AUGUST
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.17034, 17035, 17038,
17569 AND 17578 OF 2006

WRIT PETITION No.17034 OF 2006

Between:

M/s.Dawood Enterprises, Hindupur,
Rep. by its Proprietor Sigbathulla.

..... PETITIONER

AND

The Additional Commissioner of Commercial
Taxes (Legal), O/o.The Commissioner of
Commercial Taxes, Commercial Taxes
Buildings, M.G.Road, Nampally, Hyderabad,
And others.

....RESPONDENTS

WRIT PETITION No.17035 OF 2006

Between:

M/s.Dawood Enterprises, Hindupur,
Rep. by its Proprietor Sigbathulla.

..... PETITIONER

AND

The Additional Commissioner of Commercial
Taxes (Legal), O/o.The Commissioner of
Commercial Taxes, Commercial Taxes

Buildings, M.G.Road, Nampally, Hyderabad,
And others.

....RESPONDENTS

WRIT PETITION No.17038 OF 2006

Between:

M/s.Friends Agencies, Tirupathi,
Chittoor District, rep. by its
Managing Partner, P.Jeeva Ratnam Reddy.

..... PETITIONER

AND

The Additional Commissioner of Commercial
Taxes (Legal), O/o.The Commissioner of
Commercial Taxes, Commercial Taxes
Buildings, M.G.Road, Nampally, Hyderabad,
And others.

....RESPONDENTS

WRIT PETITION No.17569 OF 2006

Between:

M/s.Friends Agencies, Tirupathi,
Chittoor District, rep. by its
Managing Partner, P.Jeeva Ratnam Reddy.

..... PETITIONER

AND

The Additional Commissioner of Commercial
Taxes (Legal), O/o.The Commissioner of
Commercial Taxes, Commercial Taxes
Buildings, M.G.Road, Nampally, Hyderabad,
And others.

....RESPONDENTS

WRIT PETITION No.17578 OF 2006

Between:

M/s.Kashmeer Cool Drinks, Kandukur,
rep. by its Proprietor P.Haji Malang Khan.

.... PETITIONER

AND

The Joint Commissioner of Commercial Taxes (Legal), O/o.The Commissioner of Commercial Taxes, Commercial Taxes Buildings, M.G.Road, Nampally, Hyderabad, And others.

....RESPONDENTS

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.17034, 17035, 17038, 17569 AND 17578 OF 2006

C O M M O N O R D E R
(Per Sri Justice J.Chelameswar)

The facts are identical in all these writ petitions. The petitioner in each of these writ petitions is a registered dealer under the provisions of A.P.G.S.T. Act, 1957 carrying on business in the distribution and sale of bottled soft drinks like Coca Cola, Pepsi etc. For the various assessment years, the tax liability of each of these petitioners was determined under the A.P.G.S.T. Act. The assessment in respect of each of the petitioners was revised by the Deputy Commissioner concerned in exercise of the power under Section 20(2) of A.P.G.S.T. Act, to the effect that each of the petitioners is liable to pay higher amount of tax than the one determined by the assessing authority. Aggrieved by the same, the petitioners have preferred five appeals to the Sales Tax Appellate Tribunal, which are said to be pending. Pending a decision by the Tribunal, the petitioners approached the Additional Commissioner of Commercial Taxes

concerned by way of applications viz., CCT's Ref.No.LIII(3)/543/2006-2, dated 04.07.2006, CCT's Ref.No. LIII(3)/543/2006-1, dated 04.07.2006, CCT's Ref.No. LIII(3)/424/2006, dated 26.05.2006, CCT's Ref.No. LIII(3)/321/2006, dated 11.05.2006 and CCT's Ref.No. LV(1)/871/2006, dated 25.05.2006, seeking stay of collection of the disputed tax during the pendency of the appeals before the Tribunal. The Additional Commissioner of Commercial Taxes concerned rejected the said applications by the orders impugned in all these writ petitions.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that all these writ petitions can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax pursuant to the revisional order on condition that each of the petitioners deposits 50% of the tax found due by the revisional authority, within a period of four weeks from today. The amount of tax, if any, paid already with reference to assessment years in question, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, all the writ petitions are disposed of.

J.CHELAMESWAR,J

D.APPA RAO,J

25TH AUGUST, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION Nos.17034, 17035, 17038,
17569 AND 17578 OF 2006

(Per Sri Justice J.Chelameswar)

25TH AUGUST, 2006